

P.O.Box 2079
Orleans, Ma.02653
October 27,2011

Clerk of the Court
United States Bankruptcy Court,Courtroom 601
One Bowling Green
New York,New York 10004

Ref:Motion and Settlement Agreement Regarding Lehman Health Care Trust-

Gentlemen:

I am in receipt of the correspondence dated October 21,2011 regarding the Hearing to be held on November 16,2011 relating to the subject matter.As a retired employee of Lehman Brothers,I strongly object to any agreement that would cease to help fund and keep in existence the Aetna Plan for retiree health care benefits.

Lehman's bankruptcy has caused catastrophic damage to both its employees at the time of its September,2008 bankruptcy,as well as those former employees who had retired prior to the bankruptcy.Personally,I have seen my pension reduced and have lost in excess of \$375,000 in compensation linked to Restricted Stock Units and the Exercise of Stock Options;I do not want to suffer yet another huge financial hit.It is unfair to burden retirees with the full cost of health care insurance as well.Retirees should not be unduly penalized due to the negligent mismanagement of Lehman's business affairs by those in charge in September,2008.

I am certain that there remain funds from Lehman's post bankruptcy businesses that would be sufficient in amount to assist in the funding of the ongoing health insurance premiums of retirees.I therefore state again that I object to any settlement that would relieve LBHI of this obligation.

Sincerely,


Jack E.Desens

